

Hearing Date: October 25, 2007 at 10 a.m.  
Objection Deadline: October 18, 2007 at 4 p.m.

IVINS, PHILLIPS, & BARKER CHARTERED  
1700 Pennsylvania Ave., NW, Suite 600  
Washington, D.C. 20006  
Tel: 202-393-7600  
Fax: 202-393-7601  
William L. Sollee, Jr.  
Special Pension Benefits Tax Counsel for Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- X  
: :  
In re : Chapter 11  
: :  
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)  
: :  
Debtors. : (Jointly Administered)  
: :  
----- X

SECOND INTERIM APPLICATION OF IVINS, PHILLIPS, & BARKER CHARTERED,  
AS SPECIAL PENSION BENEFITS TAX COUNSEL TO THE DEBTORS AND  
DEBTORS-IN-POSSESSION, SEEKING ALLOWANCE OF COMPENSATION FOR  
PROFESSIONAL SERVICES RENDERED AND FOR REIMBURSEMENT OF ACTUAL  
AND NECESSARY EXPENSES INCURRED FOR THE  
FIFTH INTERIM PERIOD FROM FEBRUARY 1, 2007 THROUGH MAY 31, 2007

PLEASE TAKE NOTICE that on July 31, 2007, Ivins, Phillips, and Barker Chartered ("IPB") filed its Second Interim Application of Ivins, Phillips & Barker Chartered, as Special Pension Benefits Tax Counsel to the Debtors and Debtors-in-Possession, Seeking Allowance of Compensation for Professional Services Rendered and for Reimbursement of Actual and Necessary Expenses Incurred from February 1, 2007 through May 31, 2007 (the "Interim Fee Application").

PLEASE TAKE FURTHER NOTICE that a hearing to consider approval of IPB's Interim Fee Application will be held on **October 25, 2007 at 10 A.M.** (Prevailing Eastern Standard Time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004.

PLEASE TAKE FURTHER NOTICE that responses to IPB's Interim Fee Application, if any, must (a) be in writing, (b) conform to all applicable Rules and Orders, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Documents Format (PDF), Word Perfect, or any other Windows-based word processing format, (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Court Judge, and (e) be served upon (i) Ivins, Phillips & Barker Chartered, 1700 Pennsylvania Ave., Suite 600, Washington D.C. 20006 (Attn: William L. Sollee, Jr.), (ii) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Attn: David M. Sherbin, Vice-President and General Counsel), (iii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Attn: John Wm. Butler, Jr.), (iv) counsel for the agent under Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Attn: Kenneth S. Ziman and Marissa Wesley), (v) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Attn: Marlane Melican), (vi) counsel for the Official Committee of Unsecured Creditors, Latham & Watkins LLP, One New York Plaza, New York, New York 10005 (Attn: Robert J. Rosenberg and Mark A. Broude), (viii) the following members of the Joint Fee Review Committee: Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Attn: John D.

Sheehan, Vice-President & Chief Restructuring Officer) and GE Plastics, Americas, 9930 Kinccy Avenue, Huntersville, NC 28078 (Attn: Valeria Venable, Credit Manager), (ix) counsel for the Committee of the Equity Security Holders, Fried, Frank, Harris, Shriver & Jacobson, LLP, One New York Plaza, New York, New York, 10004 (Attn: Bonnie Steingart), and (x) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Attn: Alicia M. Leonhard), in each case so as to be received no later than 4 P.M. (Prevailing Eastern Standard Time) on October 18, 2007.

PLEASE TAKE FURTHER NOTICE that only those objections made as set forth herein and in accordance with the Case Management Order will be considered by the Bankruptcy Court at the hearing. If no objections to IPB's Interim Fee Application are timely filed and served according to the procedures set forth herein and in the Case Management Order, the Bankruptcy Court may enter an order granting the Interim Fee Application without further notice.

Dated: Washington, D.C.  
July 31, 2007

Respectfully Submitted,



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William L. Sollee, Jr.  
Ivins, Phillips & Barker Chartered  
1700 Pennsylvania Ave., NW, Suite 600  
Washington D.C., 20006  
Tel: 202-393-7600  
Fax: 202-393-7601

SPECIAL PENSION BENEFITS TAX COUNSEL  
FOR THE DEBTORS AND DEBTORS-IN-  
POSSESSION

**CERTIFICATE OF SERVICE**

I hereby certify that on July 31, 2007, a true and correct copy of the foregoing Notice of Interim Fee Application of Ivins, Phillips & Barker Chartered was served via overnight delivery service on:

David Sherbin  
General Counsel  
Delphi Corporation  
5725 Delphi Drive  
Troy, MI 48098

**Delphi Corporation**

John Wm. Butler, Jr.  
Skadden, Arps, Slate, Meagher & Flom, LLP  
333 West Wacker Drive, Ste. 2100  
Chicago, IL 60606

**Counsel for Debtors**

Alicia M. Leonhard  
The Office of the U.S. Trustee for the  
Southern District of New York  
33 Whitehall Street, Ste. 2100  
New York, NY 10004

**United States Trustee**

Bonnie Steingart  
Fried, Frank, Harris, Shriver & Jacobson, LLP  
One New York Plaza  
New York, NY 10004

**Counsel for the Committee of Equity  
Security Holders**

Kenneth S. Ziman and Marissa Wesley  
Simpson Thacher & Bartlett, LLP  
425 Lexington Avenue  
New York, New York 10017

**Counsel for the Agent Under the Debtors'  
Prepetition Credit Facility**

John D. Sheehan  
Vice President & Chief  
Restructuring Officer  
Delphi Corporation  
5725 Delphi Drive  
Troy, MI 48098

Valeria Venable  
GE Plastics, Americas Credit Manager  
GE Plastics, Americas  
9930 Kincey Avenue  
Huntersville, NC 28078

**Members of the Joint Fee Review Committee**

Robert J. Rosenberg and Mark A. Broude  
Latham & Watkins, LLP  
885 Third Avenue  
New York, NY 10022-4802

**Counsel for the Official Committee of  
Unsecured Creditors**

Marlene Melican  
Davis Polk & Wardell  
450 Lexington Avenue  
New York, NY 10017

**Counsel for the Agent Under the Debtors'  
Postpetition Credit Facility**

I hereby certify that on July 31, 2007, a notice of the foregoing Notice of Interim Fee Application of Ivins, Phillips & Barker Chartered was served via electronic notice on the persons listed on the Delphi Corporation Master Service List and the Delphi Corporation 2002 List.



William L. Sollee, Jr.  
Ivins, Phillips & Barker Chartered  
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SPECIAL PENSION BENEFITS TAX COUNSEL  
FOR THE DEBTORS AND DEBTORS-IN-  
POSSESSION

IVINS, PHILLIPS, & BARKER CHARTERED  
1700 Pennsylvania Ave., NW, Suite 600  
Washington, D.C. 20006  
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William L. Sollee, Jr.  
Special Pension Benefits Tax Counsel for Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- X  
In re : Chapter 11  
: Case No. 05-44481 (RDD)  
DELPHI CORPORATION, et al., :  
: Debtors. : (Jointly Administered)  
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SECOND INTERIM APPLICATION OF IVINS, PHILLIPS, & BARKER CHARTERED,  
AS SPECIAL PENSION BENEFITS TAX COUNSEL TO THE DEBTORS AND  
DEBTORS-IN-POSSESSION, SEEKING ALLOWANCE OF COMPENSATION FOR  
PROFESSIONAL SERVICES RENDERED AND FOR REIMBURSEMENT OF ACTUAL  
AND NECESSARY EXPENSES INCURRED FOR THE  
FIFTH INTERIM PERIOD FROM FEBRUARY 1, 2007 THROUGH MAY 31, 2007

(“INTERIM FEE APPLICATION”)

Name of Applicant:	Ivins, Phillips & Barker
Authorized to Provide Professional Services to:	Delphi Corporation and the Affiliate Debtors
Date of Retention Order:	February 26, 2007
Period for Which Compensation and Reimbursement are Sought:	February 1, 2007 through May 31, 2007
Amount of Compensation Sought in Fifth Interim Application Period:	\$275,525.00
Amount of Expense Reimbursement Sought in Fifth Interim Application Period:	\$2,270.96
Amount of Compensation Paid:	\$220,420.00
Amount of Expense Reimbursement Paid:	\$2,270.96
Total Amount Sought for Compensation and Expense in Fifth Interim Application Period:	\$277,795.96
Prior Interim Fee Applications:	First Interim Fee Application filed March 30, 2007 for \$198,568.75 in compensation and \$4,666.77 in expenses incurred November 1, 2006 through January 31, 2007. By

	Order dated June 27, 2007 (Docket No. 8446), this Court awarded \$198,568.75 in compensation and \$4,666.77 in expenses. To date, \$198,568.75 in compensation and \$4,666.77 in expenses have been paid.
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This is an(a):  Interim  Final Application.

## INTRODUCTION

1. Ivins, Phillips & Barker Chartered ("IPB"), special pension benefits tax counsel for Delphi Corporation and certain of its subsidiaries and affiliates, as debtors and debtors-in-possession (collectively, the "Debtors"), for its Interim Fee Application, pursuant to sections 330 and 331 of Title 11, United States Code (the "Bankruptcy Code") and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), for the interim allowance of compensation for professional services performed by IPB for the period commencing February 1, 2007 through and including May 31, 2007 (the "Fifth Interim Period"), and for reimbursement of its actual and necessary expenses incurred during the Fifth Interim Period, respectfully represents:

## BACKGROUND

2. On October 8 and 14, 2005 (the "Petition Dates"), Delphi and certain of its U.S. subsidiaries and affiliates (the "Debtors") filed voluntary petitions in this Court for reorganization relief under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. This Court entered orders directing the joint administration of the Debtor's Chapter 11 cases.

3. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors (the "Creditors' Committee"). On April 28, 2006, the U.S. Trustee appointed an official committee of equity security holders (the "Equity Committee"). No trustee or examiner has been appointed in the Debtors' cases.

4. On May 5, 2006, the Court established a Joint Fee Review Committee ("Fee Committee").

5. On January 31, 2007, the Debtors filed an application with this Court to retain IPB as their special pension benefits tax counsel. On February 26, 2007, this Court authorized the Debtors' retention of IPB as their special pension benefits tax counsel *nunc pro tunc* to November 1, 2006.

6. This Interim Fee Application has been prepared in accordance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, adopted by the Court on April 19, 1995 (the "Local Guidelines"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §330, (Appendix A to 28 C.F.R. §58) dated May 17, 1996 (the "UST Guidelines"), and the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Committee Members (the "Administrative Order," collectively with the "Local Guidelines" and "UST Guidelines," the "Guidelines"). Pursuant to the Local Guidelines, a certification regarding compliance with the Guidelines is attached hereto as Exhibit A.

#### **JURISDICTION**

7. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§157 and 1334. Venue is proper pursuant to 28 U.S.C. §§1408 and 1409. This matter is a core proceeding under 28 U.S.C. §157(b)(2).

#### **SUMMARY OF PRIOR INTERIM FEE APPLICATIONS**

8. On March 30, 2007, IPB filed its first interim fee application ("First Interim Fee Application") for the interim allowance of compensation for professional services performed by IPB for the period commencing October 1, 2006 through January 31, 2007 (the "Fourth Interim

Period") and for reimbursement of its actual and necessary expenses incurred during the Fourth Interim Period. IPB sought allowance of fees for services to the Debtors during the Fourth Interim Period in the aggregate amount of \$198,568.75 and for reimbursement of expenses incurred in connection with such services in the amount of \$4,666.77. By Order dated June 27, 2007 (Docket No. 8446), this Court awarded \$198,568.75 in compensation and \$4,666.77 in expenses. To date, \$198,568.75 in compensation and \$4,666.77 in expenses have been paid.

**SUMMARY OF PROFESSIONAL COMPENSATION AND REIMBURSEMENT OF EXPENSES REQUESTED**

9. IPB seeks allowance of interim compensation for professional services rendered to the Debtors during the Fifth Interim Period in the aggregate amount of \$275,525.00 and for reimbursement of expenses incurred in connection with the rendition of such services in the aggregate amount of \$2,270.96. During the Fifth Interim Period, IPB attorneys and paraprofessionals expended a total of 444.25 hours for which compensation is requested.

10. IPB has provided the Debtors, the United States Trustee, counsel for Creditors' Committee and Equity Committee, and members of the Fee Committee with monthly fee statements for professional services rendered and expenses incurred on behalf of the Debtors, including detailed reports of time entries and expenses. No interested person has objected to any of IPB's statements. As demonstrated in Schedule A, the Debtors have paid IPB certain of its fees for professional services and certain accompanying expenses. By this Second Interim Fee Application, IPB respectfully requests interim approval of these payments, and interim authorization of payment of the remainder of the fees for professional services rendered and expenses incurred during the Fifth Interim Period.

11. During the Fifth Interim Period, IPB has received no payment (other than payments made pursuant to the Administrative Order) nor has it received any promises of payment from any

source for services rendered or to be rendered in any capacity whatsoever in connection with matters covered by this Interim Fee Application. There is no agreement or understanding between IPB and any other person, other than members of the IPB firm, for sharing of compensation to be received for services rendered in these cases.

12. The fees charged by IPB in these cases are billed in accordance with existing billing rates and procedures in effect during the Fifth Interim Period. The rates IPB charges for the services rendered by its professionals and paraprofessionals in these Chapter 11 cases are the standard rates that IPB charges for professional and paraprofessional services rendered in comparable nonbankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable nonbankruptcy cases in a competitive national legal market.

13. Annexed to this Interim Fee Application is:

- a. A schedule, attached as Schedule B, setting forth all IPB professionals and paraprofessionals who have performed services in this Chapter 11 case during the Fifth Interim Period; the capacities in which each such individual is employed by IPB; the hourly billing rate charged by IPB for services performed by such individual; the aggregate number of hours expended during the engagement and fees billed; and the year in which each professional was first licensed to practice law;
- b. A schedule, attached as Schedule C, specifying the categories of expenses for which IPB is seeking reimbursement and the total amount for each such expense category; and
- c. A summary of IPB's time records, attached as Schedule D, billed during the Fifth Interim Period.

14. IPB has prepared monthly invoices detailing the time all IPB attorneys and paraprofessional expended providing professional services to the Debtors as their special pension benefits tax counsel. Subject to redaction for the attorney-client privilege where necessary to protect the Debtors' estate, copies of these monthly invoices have been furnished to Debtors, the attorneys for the Creditors Committee, the Equity Committee, the Agent Under the Postpetition

Credit Facility, the members of the Fee Committee, and the United States Trustee, in the format specified by the UST Guidelines. Copies of IPB's monthly invoices applicable to the Fifth Interim Fee Period are attached as Exhibit B.

15. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Fifth Interim Period, but were not processed prior to the preparation of this Interim Fee Application, IPB reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application.

#### **SUMMARY OF SERVICES**

16. During the Fifth Interim Period, IPB rendered substantial professional services in furtherance of the Debtors' reorganization efforts and Chapter 11 cases. In its capacity as special pension benefits tax counsel, IPB provided Debtors' with timely, accurate and useful advice on a wide range of pension benefit issues, including assistance in analyzing Debtors' benefit obligations under the law, complying with tax qualification and other benefit plan requirements, and drafting government filings concerning Delphi's retirement plans.

17. The principal in charge of IPB's engagement is William L. Sollee, Jr. Mr. Sollee is a shareholder of IPB with approximately 20 years of private and public sector experience in benefits matters under the tax code and ERISA. He has particular expertise in the areas of qualified and nonqualified retirement and deferred compensation plans, executive compensation, stock options, VEBAs and other welfare benefit plan financing vehicles, and the tax treatment of benefit programs generally. Mr. Sollee has counseled many of the largest corporations in the world regarding compliance with qualified plan standards, including those applicable to traditional defined benefit, cash balance, and 401(k) plans. Mr. Sollee also has secured IRS private letter rulings on complex qualified plan issues of first impression. Mr. Sollee has been assisted by

certain other IPB attorneys, each of whom has significant experience directly relevant to their work for Debtors.

18. During the Fifth Interim Period, IPB has devoted significant time to advising the Debtors with respect to a wide variety of pension benefit tax and related issues, including but not limited to plan qualification issues, tax deduction issues, compliance with tax standards governing executive compensation, and the Debtors' interaction with federal government agencies including the IRS and PBGC. For example, during the Period IPB prepared two new and followed up with five other complex ruling requests with the IRS and the PBGC concerning Delphi's qualified pension plans, each of critical importance to the Debtors. These submissions involved, among other issues, the application of Internal Revenue Code § 414(l) to a proposed transfer of \$1.5 billion in unfunded pension liabilities to a General Motors Corporation Pension Plan, requests for temporary waivers of more than \$1 billion in minimum funding contributions while the Debtors are under bankruptcy protection, requests for permission to change the asset valuation method used by the pension plans to allow the plans to record unrecognized gains and thereby reduce required funding contributions, and requests to permit the plans to be amended while under chapter 11 protection.

19. The foregoing professional services performed by IPB were necessary, appropriate, and in the best interests of the Debtors and the other parties in interest. Compensation for the foregoing services, as requested, is commensurate with the complexity, importance and nature of the problems, issues or tasks involved. The professional services were performed in an expeditious and efficient manner.

20. The professional services performed by IPB on behalf of the Debtors during the Fifth Interim Period required an aggregate expenditure of 444.25 recorded hours by IPB's

principals, counsel, associates and paraprofessionals. Of the aggregate time expended, 393.25 recorded hours were expended by IPB's principals and 51.00 recorded hours were expended by IPB associates. IPB achieved cost efficiencies by using attorneys in the firm only to the extent their knowledge and prior experience made their participation in this engagement cost-effective for the Debtors.

21. During the Fifth Interim Period, IPB's hourly billing rates for attorneys ranged from \$225 to \$725 per hour. The rates IPB charges for the services rendered by its professionals and paraprofessionals in these Chapter 11 cases are the standard rates that IPB charges for professional and paraprofessional services rendered in a comparable nonbankruptcy related matters.

#### **ACTUAL AND NECESSARY DISBURSEMENTS OF IPB**

22. As set forth in Schedule C, IPB has disbursed \$2,270.96 as expenses incurred in providing professional services during the Fifth Interim Period. These charges are intended to cover IPB's direct operating costs, such as photocopying costs, which costs are not incorporated into the IPB hourly billing rates. Only clients who actually use services of the types set forth in Schedule C are separately charged for such services. The effect of including such expenses as part of the hourly billing rates would impose that cost upon clients who do not require extensive photocopying and other facilities and services.

#### **THE REQUESTED COMPENSATION SHOULD BE ALLOWED**

23. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. §331. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable

compensation for actual necessary services rendered...and reimbursement for actual, necessary expenses." 11 U.S.C. §330(a)(1). Section 330 of the Bankruptcy Code also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. §330(a)(3).

24. In the instant case, IPB respectfully submits that the services for which it seeks compensation in this Interim Fee Application were necessary for, and beneficial in the Debtors' efforts to reorganize their estates. In its capacity as special pension benefits tax counsel, IPB provided Debtors with timely, accurate and useful advice and counsel on a wide range of pension benefits issues. Such services were necessary and beneficial to the Debtors' estates. Accordingly, IPB further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estates and all parties in interest.

25. In sum, the professional services rendered by IPB as special pension benefits tax counsel to Debtors were necessary and beneficial to the Debtors' estates, and were consistently performed in a timely manner, commensurate with the complexity, importance, and nature of the issues involved, and approval of the compensation sought herein is therefore warranted.

**MEMORANDUM OF LAW**

26. IPB submits that the relevant legal authorities are set forth herein, and that the requirement pursuant to Local Bankruptcy Rule 9013-1 – that IPB file a memorandum of law in support of this Interim Fee Application – is satisfied.

**NOTICE**

27. In compliance with the Interim Compensation Order, notice of the filing of this Interim Fee Application will be provided to all parties who have filed a notice of appearance with the Clerk of this Court and requested notice of pleadings in these Chapter 11 cases. In addition, the Interim Fee Application in its entirety will be served on the following parties: (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098, Attn: David Sherbin, Esq., (ii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004, Attn: Alicia M. Leonhard, Esq., (iii) counsel for Creditors Committee, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022-4802, Attn: Robert J. Rosenberg, Esq. and Mark A. Broude, Esq., (iv) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017, Attn: Marissa Wesley, Esq. and Kenneth S. Ziman, Esq., (v) counsel for the agent under the Debtors' postpetition credit facility, Davis Polk & Wardell, 450 Lexington Avenue, New York, New York 10017, Attn: Marlene Melican, Esq., (vi) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606, Attn: John Wm. Butler, Jr., (vii) counsel for the Equity Committee, Fried, Frank, Harris, Shriver & Jacobson, LLP, One New York Plaza, New York, New York, 10004, Attn: Bonnie Steingart, and (viii) the members of the Joint Fee Review Committee. In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

### COMPLIANCE WITH GUIDELINES

28. IPB believes that this Interim Fee Application, together with the attachments hereto, substantially complies in all material respects with the Guidelines. To the extent this Application does not comply in every respect with the requirements of such guidelines, IPB respectfully requests a waiver for any such technical non-compliance.

### CONCLUSION

WHEREFORE, IPB respectfully requests (i) interim allowance of compensation for professional services rendered during the Fifth Interim Period in the amount of \$275,525.00 and reimbursement for actual and necessary expenses IPB incurred during the Fifth Interim Period in the amount of \$2,270.96, (ii) the allowance of such compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to IPB's right to seek such further compensation for the full value of services performed and expenses incurred, and (iii) the Court grant IPB such other and further relief as is just.

Dated: Washington D.C.  
July 31, 2007

Respectfully submitted,



William L. Sollee, Jr.

Ivins, Phillips & Barker Chartered  
1700 Pennsylvania Ave., NW, Suite 600  
Washington, D.C. 20006  
Tel: 202-393-7600  
Fax: 202-393-7601

SPECIAL PENSION BENEFITS TAX COUNSEL  
FOR DEBTORS AND  
DEBTORS-IN-POSSESSION

SCHEDULE A

CUMULATIVE SUMMARY OF ALL MONTHLY FEE STATEMENTS  
IVINS, PHILLIPS & BARKER, CHARTERED  
FEBRUARY 1, 2007 THROUGH MAY 31, 2007

Submission/ Filing Date	Period Covered	Total Fees Requested	Total Expenses Requested	Amount of Fees Paid (80%)	Expenses Paid (100%)	Amount of Holdback Fees Sought
7/31/07	2/1/07- 2/28/07	\$68,493.75	\$832.29	\$54,795.00	\$832.29	\$13,698.75
7/31/07	3/1/07- 3/31/07	\$82,031.25	\$583.59	\$65,625.00	\$583.59	\$16,406.25
7/31/07	3/1/07- 3/31/07	\$487.50	\$0.00	\$390.00	\$0.00	\$97.50
7/31/07	4/1/07- 4/30/07	\$67,556.25	\$290.79	\$54,045.00	\$290.79	\$13,511.25
7/31/07	4/1/07- 4/30/07	\$7,618.75	\$0.00	\$6,095.00	\$0.00	\$1,523.75
7/31/07	5/1/07- 5/31/07	\$49,337.50	\$564.29	\$39,470.00	\$564.29	\$9,867.50
<b>TOTALS</b>		<b>\$275,525.00</b>	<b>\$2,270.96</b>	<b>\$220,420.00</b>	<b>\$2,270.96</b>	<b>\$55,105.00</b>

SCHEDULE B

SERVICES RENDERED BY IVINS, PHILLIPS & BARKER, CHARTERED  
COMMENCING FEBRUARY 1, 2007 THROUGH MAY 31, 2007

<u>NAME</u>	<u>YEAR OF ADMISSION</u>	<u>RATE</u>	<u>HOURS</u>	<u>AMOUNT</u>
<b>PARTNERS</b>				
William L. Sollee, Jr.	1988	\$650.00	387.75	\$252,037.350
Kevin P. O'Brien	1976	\$725.00	1.75	\$1,268.75
Laurie E. Keenan	1983	\$650.00	2.25	\$1,462.50
Jeffrey B. Cohen	1981	\$650.00	6.75	\$4,387.50
Jodi H. Epstein	1993	\$575.00	0.50	\$287.50
Robin M. Solomon	1997	\$550.00	7.00	\$3,850.00
	<b>TOTAL PARTNERS</b>			<b>\$263,293.75</b>
<b>ASSOCIATES</b>				
Jonathan Zimmerman	2004	\$275.00	1.75	\$481.25
Nicole Occhizzo	2002	\$225.00	37.25	\$8,381.25
Victor Chang	2003	\$275.00	12.25	\$3,368.75
	<b>TOTAL ASSOCIATES</b>			<b>\$12,231.25</b>
		<b>TOTAL</b>		<b>\$275,525.00</b>
		80% of Fees		<b>\$220,420.00</b>

**SCHEDULE C**

**ACTUAL AND NECESSARY DISBURSEMENTS INCURRED BY  
IVINS, PHILLIPS & BARKER, CHARTERED  
COMMENCING FEBRUARY 1, 2007 THROUGH MAY 31, 2007**

<b><u>Disbursements</u></b>	<b><u>Amount</u></b>
Research Services	\$1,092.30
Travel	0.00
Duplication	703.20
Binding Services	0.00
Courier Services	0.00
Shipping*	334.96
Telephone (Primus Telephone)	140.50
<b>TOTAL</b>	<b>\$2,270.96</b>

\*Express shipping was used at the request of the client for various filings.

**SCHEDULE D**

**SUMMARY OF SERVICES BY MATTER CODE  
FOR SERVICES RENDERED COMMENCING FEBRUARY 1, 2007 THROUGH  
MAY 31, 2007**

<b>MATTER CODE</b>	<b>DESCRIPTION</b>	<b>HOURS</b>	<b>AMOUNT</b>
00006	Employee Benefits/Pensions	437.25	\$267,943.75
00007	Fee Applications	20.00	\$7,581.25
<b>TOTAL</b>			<b>\$275,525.00</b>

**CERTIFICATE OF SERVICE**

I hereby certify that on July 31, 2007, a true and correct copy of the foregoing Interim Fee Application of Ivins, Phillips & Barker was served via overnight delivery service on

David Sherbin  
General Counsel  
Delphi Corporation  
5725 Delphi Drive  
Troy, MI 48098

John D. Sheehan  
Vice President & Chief  
Restructuring Officer  
Delphi Corporation  
5725 Delphi Drive  
Troy, MI 48098

**Delphi Corporation**

John Wm. Butler, Jr.  
Skadden, Arps, Slate, Meagher & Flom, LLP  
333 West Wacker Drive, Ste. 2100  
Chicago, IL 60606

Valeria Venable  
GE Plastics, Americas Credit Manager  
GE Plastics, Americas  
9930 Kincey Avenue  
Huntersville, NC 28078

**Counsel for Debtors**

Alicia M. Leonhard  
The Office of the U.S. Trustee for the  
Southern District of New York  
33 Whitehall Street, Ste. 2100  
New York, NY 10004

**Members of the Joint Fee Review Committee**

Robert J. Rosenberg and Mark A. Broude  
Latham & Watkins, LLP  
885 Third Avenue  
New York, NY 10022-4802

**United States Trustee**

Bonnie Steingart  
Fried, Frank, Harris, Shriver & Jacobson, LLP  
One New York Plaza  
New York, NY 10004

**Counsel for the Official Committee of  
Unsecured Creditors**

Marlene Melican  
Davis Polk & Wardell  
450 Lexington Avenue  
New York, NY 10017

**Counsel for the Committee of Equity  
Security Holders**

Kenneth S. Ziman and Marissa Wesley  
Simpson Thacher & Bartlett, LLP  
425 Lexington Avenue  
New York, New York 10017

**Counsel for the Agent Under the Debtors'  
Postpetition Credit Facility**

**Counsel for the Agent Under the Debtors'  
Prepetition Credit Facility**

I hereby certify that on July 31, 2007, a notice of the foregoing Interim Fee Application of Ivins, Phillips & Barker was served via electronic notice on the persons listed on the Delphi Corporation Master Service List and the Delphi Corporation 2002 List.



William L. Sollee, Jr.  
Ivins, Phillips & Barker Chartered  
1700 Pennsylvania Ave., NW, Suite 600  
Washington D.C., 20006  
Tel: 202-393-7600  
Fax: 202-393-7601

SPECIAL PENSION BENEFITS TAX COUNSEL  
FOR THE DEBTORS AND DEBTORS-IN-  
POSSESSION

## **EXHIBIT A**

**EXHIBIT A**

IVINS, PHILLIPS & BARKER CHARTERED  
1700 Pennsylvania Avenue, NW, Suite 600  
Washington, DC 20006  
(202) 393-7600  
William L. Sollee, Jr.  
Special Pension Benefits Tax Counsel for Debtors and Debtors-in-Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----x  
:  
**In re** : **Chapter 11**  
:  
**DELPHI CORPORATION, et al.,** : **Case No. 05-44481 (RDD)**  
:  
**Debtors.** : **(Jointly Administered)**  
:  
-----x

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS  
FOR PROFESSIONALS IN RESPECT OF FIRST APPLICATION OF  
IVINS, PHILLIPS & BARKER CHARTERED FOR INTERIM  
COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, William L. Sollee, Jr., hereby certify that:

1. I am a shareholder of the law firm of Ivins, Phillips & Barker Chartered ("IPB"), special pension benefits tax counsel for Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates (the "Affiliate Debtors"), debtors and debtors-in-possession (collectively, the "Debtors") in the above-captioned cases. I am the professional designated by IPB in respect of compliance with the Amended Guidelines for Fees and Disbursements of Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines"), and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330,

(Appendix A to 28 C.F.R. § 58) dated May 17, 1996 (the "UST Guidelines" and, together with the Local Guidelines, the "Guidelines").

2. I make this certification in support of the application of IPB, dated July 31, 2007 (the "Application"), for interim compensation and reimbursement of expenses for the period beginning February 1, 2007 and ending May 31, 2007 (the "Application Period"), in accordance with the Local Guidelines.

3. In respect of section B.1 of the Local Guidelines, I certify that:

(a) I have read the Application.

(b) To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines.

(c) The fees and disbursements sought are billed at rates in accordance with practices customarily employed by IPB and generally accepted by IPB clients and disclosed and approved in the order approving the retention of IPB as the Debtors' special pension benefits tax counsel.

(d) In providing a reimbursable service, IPB does not make a profit on that service, whether the service is performed by IPB in-house or through a third party.

4. In respect of section B.2 of the Local Guidelines, I certify that IPB has provided monthly statements of IPB's fees and disbursements by serving monthly statements in compliance with this Court's Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, filed on November 4, 2005, as supplemented (the "Interim Compensation Order").

5. In respect of section B.3 of the Local Guidelines, pursuant to the Interim Compensation Order, I certify that notice of the filing of this Application has been provided to all parties who have filed a notice of appearance with the Clerk of this Court and requested notice of pleadings in these chapter 11 cases. In addition, in accordance with the Interim Compensation Order, the Application in its entirety has been served on the following parties: (i) Delphi

Corporation, 5725 Delphi Drive, Troy, Michigan 48098, Att'n: David Sherbin, Esq., (ii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004, Att'n: Alicia M. Leonhard, Esq., (iii) counsel for the Creditors' Committee, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022-4802, Att'n: Robert J. Rosenberg, Esq., (iv) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017, Att'n: Marissa Wesley, Esq., (v) counsel for the agent under the Debtors' postpetition credit facility, Davis Polk & Wardell, 450 Lexington Avenue, New York, New York 10017, Att'n: Marlene Melican, Esq., and (vi) the members of the Delphi fee review committee. In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Dated: Washington, DC  
July 31, 2007

  
\_\_\_\_\_  
William L. Sollee, Jr.  
Ivins, Phillips & Barker Chartered  
1700 Pennsylvania Ave., NW, Suite 600  
Washington D.C., 20006  
Tel: 202-393-7600  
Fax: 202-393-7601

SPECIAL PENSION BENEFITS TAX COUNSEL  
FOR THE DEBTORS AND DEBTORS-IN-  
POSSESSION

## **EXHIBIT B**

April 24, 2007

Ms. Karen M. Cobb  
Benefits Tax Counsel  
Delphi Corporation  
M/C 483-400-151  
5725 Delphi Drive  
Troy, Michigan 48098-2815

Re: Statement for Professional Services Rendered  
For the Period Ending February 28, 2007

Dear Karen:

As you know, an order was entered February 26, 2007, authorizing the employment and retention of Ivins, Phillips & Barker as special pension benefits tax counsel to the Debtors *nunc pro tunc* to November 1, 2006.

Enclosed is our fee statement for professional services rendered and disbursements made to Delphi Corporation ("Delphi") for the period commencing February 1, 2007, and ending February 28, 2007. Pursuant to the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals ("Order"), Delphi may pay 80% of the fees (\$54,795.00) and 100% of the expenses (\$832.29) in this monthly statement to which no objection has been served in accordance with paragraph 2(d) of the Order.

If you have any questions or comments, please do not hesitate to call.

With best regards,

Sincerely yours,

William L. Sollee, Jr.

Enclosures

cc: Fee Committee (Attn: David M. Sherbin, Esquire)  
Skadden, Arps (Attn: John W. Butler, Jr., Esquire)  
U.S. Trustee (Attn: Ms. Alicia M. Leonhard)  
OCC (Attn: Robert J. Rosenberg, Esquire)  
Debtors' Prepetition Agent (Attn: Ms. Marissa Wesley)  
Debtors' Prepetition Agent (Attn: Ms. Marlane Melican)  
Legal Cost Control (Attn: Joe Sykes, Esquire)

April 24, 2007  
IVINS, PHILLIPS & BARKER  
Chartered

Delphi Corporation  
M/C 483-400-151  
5725 Delphi Drive  
Troy, Michigan 48098-2815

Attention: Ms. Karen M. Cobb

1700 Pennsylvania Avenue, N.W.  
Washington, D.C. 20006  
(202) 393-7600  
E. I. 52-1229560

*lchw#I829*

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For Professional Services Rendered and disbursements  
made through February 28, 2007:

**\$68,493.75**

Disbursements:

Lexis	\$404.83
Telephone	11.96
Photocopying	<u>415.50</u>
<i>Total Disbursements</i>	\$832.29

**TOTAL** **\$69,326.04**

Ivins, Phillips & Barker  
1700 Pennsylvania Avenue, N.W.  
Suite 600  
Washington, D.C. 20006  
E.I. 52-1229560  
April 24, 2007

Billing Period: February, 2007

DELPHI CORPORATION

Attn: Ms. Karen M. Cobb  
M/C 483-400-151  
5725 Delphi Drive  
Troy, Michigan 48098-2815

Date	Attorney	Description	Hours	Rate	Total
2/1	William L. Sollee, Jr.	Most of day on Delphi: Waiver follow-up with Delphi, Wyatt, IRS; Research and analysis regarding PPA code 420 changes per K.Cobb; Review and edit K.Cobb draft; Telephone conversations w/K.Cobb regarding same	6.50	\$650	\$4,225.00
2/1	Victor Chang	Email WLSollee foundation grant and charitable fund raising issue; Correspondence to K.Cobb regarding foundation compliance issues	0.75	\$275	\$206.25
2/2	William L. Sollee, Jr.	All afternoon on Delphi: Review GM proposed changes to divested unit PLR, discuss w/GM and Delphi and incorporate changes	5.00	\$650	\$3,250.00
2/2	Nicole Occhuzzo	Review Rev. Proc. 79-62 and 2007-4	1.50	\$225	\$337.50
2/2	Nicole Occhuzzo	Draft documents for divestiture ruling request	1.50	\$225	\$337.50
2/2	Nicole Occhuzzo	Organize exhibits required for submission	0.50	\$225	\$112.50
2/2	Nicole Occhuzzo	Conference w/WLSollee regarding submission	0.50	\$225	\$112.50
2/5	William L. Sollee, Jr.	All day on Delphi: Review GM and Delphi comments regarding divested unit PLR, incorporate into ruling request, telephone conversations w/K.Cobb regarding same; Research and analysis regarding 414(l) issues and internal conference regarding same	7.00	\$650	\$4,550.00
2/5	Nicole Occhuzzo	Draft and revise documents required for divestiture ruling request	1.75	\$225	\$393.75
2/5	Nicole Occhuzzo	Compile outstanding exhibits required for submission	1.00	\$225	\$225.00
2/6	William L. Sollee, Jr.	Most of day on Delphi: Finalize divested unit PLR request; Telephone conference w/IRS regarding details; Hand deliver PLR request; Begin drafting second waiver request	6.50	\$650	\$4,225.00
2/6	Nicole Occhuzzo	Revise documents required for divestiture ruling	1.25	\$225	\$281.25

		request			
2/6	Nicole Occhizzo	Obtain necessary signatures for submission	0.25	\$225	\$56.25
2/6	Nicole Occhizzo	Prepare copies of submission for Delphi, GM and IRS	0.25	\$225	\$56.25
2/7	William L. Sollee, Jr.	Telephone conferences w/K.Cobb regarding second waiver and conferences w/N.Occhizzo regarding same	1.00	\$650	\$650.00
2/8	William L. Sollee, Jr.	Continue drafting second waiver request and conferences w/N.Occhizzo regarding same	4.75	\$650	\$3,087.50
2/9	William L. Sollee, Jr.	Most of day on Delphi: Draft proposed response to PBGC collateral proposal, discuss w/K.Cobb, revise proposal accordingly and email to group	6.50	\$650	\$4,225.00
2/12	William L. Sollee, Jr.	Prepare for telephone conference w/K.Cobb et al., regarding PBGC/IRS strategy	0.75	\$650	\$487.50
2/13	William L. Sollee, Jr.	Research and analysis regarding exposure to excise taxes	4.50	\$650	\$2,925.00
2/13	William L. Sollee, Jr.	Revise ERISA matter work plan and email to K.Cobb	2.00	\$650	\$1,300.00
2/13	Victor Chang	Research and emails to K.Cobb regarding foundation grant and charitable fund raising issues	2.75	\$275	\$756.25
2/14	Victor Chang	Research and emails to K.Cobb regarding foundation grant and charitable fund raising issues	4.50	\$275	\$1,237.50
2/16	William L. Sollee, Jr.	Prepare for and telephone conference w/IRS regarding 414(l) application and report to K.Cobb regarding same	1.00	\$650	\$650.00
2/16	William L. Sollee, Jr.	Respond to F.Kuplicki request to email final waiver	0.25	\$650	\$162.50
2/19	William L. Sollee, Jr.	Review 414(l) deck before delivered to union and email to J.Sheehan regarding same	1.00	\$650	\$650.00
2/20	William L. Sollee, Jr.	Review and analyze K.Williams revised projections and draft talking points	5.00	\$650	\$3,250.00
2/20	William L. Sollee, Jr.	Prepare for and telephone conference w/IRS regarding waiver negotiations and report to K.Cobb regarding same	1.25	\$650	\$812.50
2/21	William L. Sollee, Jr.	Research regarding asset valuation method and procedures for IRS approval and telephone conference w/K.Cobb and K.Williams regarding same	4.50	\$650	\$2,925.00
2/21	William L. Sollee, Jr.	Begin Phase I of ERISA matter	3.00	\$650	\$1,950.00
2/22	William L. Sollee, Jr.	Review Rev. Proc. 2000-40 and 2000-41, telephone conference w/K.Cobb and K.Williams regarding same, and email K.Cobb regarding asset value issues	5.00	\$650	\$3,250.00
2/23	William L. Sollee, Jr.	All day on Delphi: Prepare for and telephone conference w/IRS regarding waivers; Discussion w/K.Cobb, et al., regarding same; Research and analysis regarding assets method change; Prepare outline of asset valuation PLR request	9.00	\$650	\$5,850.00
2/26	William L. Sollee, Jr.	Most of day on Delphi matters: Prepare for and telephone conferences w/IRS regarding waiver; Multiple telephone conferences w/K.Cobb regarding same; Additional research regarding asset valuation PLR request requirements; Prepare asset valuation PLR request; Review and telephone conference w/K.Cobb regarding 10-K disclosure; Conferences w/N.Occhizzo regarding same	6.75	\$650	\$4,387.50

2/26	Nicole Occhuzzo	Review Rev. Proc. 2000-40, 2000-41 and 2000-4 regarding method change request requirements	2.00	\$225	\$450.00
2/26	Nicole Occhuzzo	Draft documents required for method change submission	2.50	\$225	\$562.50
2/26	Nicole Occhuzzo	Conference w/WLSollee regarding method change PLR preparation	0.50	\$225	\$112.50
2/26	Nicole Occhuzzo	Compile exhibits required for method change submission	0.25	\$225	\$56.25
2/27	William L. Sollee, Jr.	Most of day on Delphi matters: Conferences w/N.Occhuzzo regarding asset value PLR issues; Research regarding asset valuation methods for PLR; Multiple emails and telephone conferences w/K.Cobb regarding same; Continue to draft asset valuation PLR request	7.00	\$650	\$4,550.00
2/27	Nicole Occhuzzo	Draft documents for PLR request submission	1.75	\$225	\$393.75
2/27	Nicole Occhuzzo	Compile exhibits required for method change submission	0.75	\$225	\$168.75
2/27	Nicole Occhuzzo	Conference w/WLSollee regarding requirements for documents needed from actuaries, client	0.25	\$225	\$56.25
2/28	William L. Sollee, Jr.	Most of day on Delphi matters: Revise asset valuation PLR request; Telephone conferences and email w/K.Cobb regarding same; Review and analyze insert from Watson Wyatt; Incorporate actuarial information into PLR request; Revise and edit PLR request; Conference w/N.Occhuzzo regarding same; Meet w/J.Whitson to discuss PLR request; Review latest PBGC offer regarding collateral; Prepare email for distribution to group; Discussion w/K.Cobb	7.25	\$650	\$4,712.50
2/28	Nicole Occhuzzo	Revise documents required for method change submission	1.50	\$225	\$337.50
2/28	Nicole Occhuzzo	Compile additional documents needed for submission	0.50	\$225	\$112.50
2/28	Nicole Occhuzzo	Obtain necessary signatures for submission	0.25	\$225	\$56.25
		<b>TOTAL HOURS / TOTAL FEE</b>	<b>122.25</b>		<b>\$68,493.75</b>

WILLIAM L. SOLLEE, JR. - Principal	95.50	\$650	\$62,075.00
VICTOR S. CHANG - Associate	8.00	\$275	\$2,200.00
NICOLE OCCHUIZZO - Associate	18.75	\$225	\$4,218.75
<i>TOTALs</i>	122.25		<b>\$68,493.75</b>

#### Disbursements for February, 2007

Lexis Research Services	404.83
Photocopying	415.50
Primus Telephone	11.96
<i>Total Disbursements</i>	<b>832.29</b>

May 9, 2007

Ms. Karen M. Cobb  
Benefits Tax Counsel  
Delphi Corporation  
M/C 483-400-151  
5725 Delphi Drive  
Troy, Michigan 48098-2815

Re: *Revised Statement for Professional Services  
Rendered  
For the Period Ending March 31, 2007*

Dear Karen:

Enclosed is our revised fee statement for professional services rendered and disbursements made to Delphi Corporation ("Delphi") for the period commencing March 1, 2007, and ending March 31, 2007. Pursuant to the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals ("Order"), Delphi may pay 80% of the fees (\$76,545.00) and 100% of the expenses (\$583.59) in this monthly statement to which no objection has been served in accordance with paragraph 2(d) of the Order.

If you have any questions or comments, please do not hesitate to call.

With best regards,

Sincerely yours,

William L. Sollec, Jr.

Enclosures

cc: Fee Committee (Attn: David M. Sherbin, Esquire)  
Skadden, Arps (Attn: John W. Butler, Jr., Esquire)  
U.S. Trustee (Attn: Ms. Alicia M. Leonhard)  
OCC (Attn: Robert J. Rosenberg, Esquire)  
Debtors' Prepetition Agent (Attn: Ms. Marissa Wesley)  
Debtors' Prepetition Agent (Attn: Ms. Marlana Melican)  
Legal Cost Control (Attn: Joe Sykes, Esquire)

Delphi Corporation  
M/C 483-400-151  
5725 Delphi Drive  
Troy, Michigan 48098-2815  
*Attention:* Ms. Karen M. Cobb

May 9, 2007  
IVINS, PHILLIPS & BARKER  
Chartered  
1700 Pennsylvania Avenue, N.W.  
Washington, D.C. 20006  
(202) 393-7600  
E. I. 52-1229560  
*lchw/#1829*

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**CORRECTED INVOICE**

For Professional Services Rendered and disbursements  
made through March 31, 2007:

**\$82,031.25**

**Disbursements:**

Lexis	\$391.71
Telephone	96.78
Photocopying	<u>95.10</u>
<i>Total Disbursements</i>	\$583.59

**TOTAL** **\$82,614.84**

Ivins, Phillips & Barker  
1700 Pennsylvania Avenue, N.W.  
Suite 600  
Washington, D.C. 20006  
E.I. 52-1229560  
May 9, 2007

Billing Period: March, 2007

DELPHI CORPORATION  
Attn: Ms. Karen M. Cobb  
M/C 483-400-151  
5725 Delphi Drive  
Troy, Michigan 48098-2815

***REVISED INVOICE***

<u>Date</u>	<u>Attorney</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
3/1	William L. Sollee, Jr.	Finalize drafts of asset valuation change PLRs; Telephone conferences w/IRS regarding pending 414(l) PLR; Telephone conference w/K.Cobb and K.Williams regarding same; Research regarding IRS questions; Review K.Williams' proposed response; Reply to IRS inquiries; Conference w/N.Occhuzzo regarding ruling drafts; Email to K.Cobb and K.Williams for comment and review	8.75	\$650	\$5,687.50
3/1	Nicole Occhuzzo	Compare draft asset method change submission for IRS to Rev. Proc. 2000-41 and 2007-4 for compliance	0.50	\$225	\$112.50
3/1	Nicole Occhuzzo	Finalize asset method change PLR request for submission to IRS	2.25	\$225	\$506.25
3/2	William L. Sollee, Jr.	Multiple telephone conferences w/K.Cobb regarding asset value PLRs; Review schedules prepared by actuaries; Revise and finalize asset value PLRs; Meeting with IRS to deliver and discuss; Telephone conference w/K.Cobb regarding tax/fiduciary compliance audit	7.50	\$650	\$4,875.00
3/2	Nicole Occhuzzo	Finalize asset method change PLR request for submission to IRS	2.25	\$225	\$506.25
3/5	William L. Sollee, Jr.	Analyze PBOC post-emergency collateral proposal	2.50	\$650	\$1,625.00
3/5	William L. Sollee, Jr.	Analyze Wyatt calculations and proposed counter	2.00	\$650	\$1,300.00
3/5	William L. Sollee, Jr.	Draft detailed memo to group regarding full funding limit	2.00	\$650	\$1,300.00
3/5	William L. Sollee, Jr.	Edit explanation to union regarding waivers vs earlier 414(l) scenario	0.50	\$650	\$325.00
3/6	William L. Sollee, Jr.	Telephone conferences w/K.Cobb and K.Williams regarding Wyatt FFL explanation	0.50	\$650	\$325.00

3/6	William L. Sollee, Jr.	Draft memorandum integrating IPB memo and Wyatt memo for J.Sheehan and K.Cobb	1.50	\$650	\$975.00
3/6	William L. Sollee, Jr.	Prepare summary chart regarding PBGC collateral demands	1.50	\$650	\$975.00
3/7	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding Wyatt analysis of PBGC collateral proposal; Prepare for and telephone conference w/K.Cobb, J.Sheehan and K.Williams regarding same	3.00	\$650	\$1,950.00
3/7	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding disclosure to investors	0.50	\$650	\$325.00
3/7	William L. Sollee, Jr.	Telephone conference w/IRS regarding request for meeting	0.25	\$650	\$162.50
3/7	William L. Sollee, Jr.	Telephone conferences w/K.Cobb regarding PBGC contacts and strategy and prepare talking points regarding same	0.75	\$650	\$487.50
3/7	William L. Sollee, Jr.	Draft outline of potential plan review items	1.00	\$650	\$650.00
3/8	William L. Sollee, Jr.	Correspondence w/IRS regarding waiver meeting	0.50	\$650	\$325.00
3/8	William L. Sollee, Jr.	Telephone conferences w/K.Cobb regarding waiver meeting and second waiver	0.50	\$650	\$325.00
3/8	William L. Sollee, Jr.	Review file regarding interaction of 414(l) and waivers and prepare summary of same for telephone conference	1.50	\$650	\$975.00
3/9	William L. Sollee, Jr.	Telephone conference and prepare for telephone conference w/K.Cobb and K.Williams regarding second waiver	2.50	\$650	\$1,625.00
3/9	William L. Sollee, Jr.	Prepare summary of collateral positions	1.50	\$650	\$975.00
3/12	William L. Sollee, Jr.	Prepare November invoices	3.00	\$650	\$1,950.00
3/12	William L. Sollee, Jr.	Revise and email summary of Delphi collateral position	1.00	\$650	\$650.00
3/13	Jeffrey B. Cohen	Revise letter to K.Cobb regarding ERISA matter	0.50	\$650	\$325.00
3/13	William L. Sollee, Jr.	Update summary of Delphi collateral position for meeting w/IRS and PBGC	1.00	\$650	\$650.00
3/13	William L. Sollee, Jr.	Review K.Williams slides for IRS meeting	1.50	\$650	\$975.00
3/13	William L. Sollee, Jr.	Review IRS PLRs regarding asset method change and distribute to group	1.00	\$650	\$650.00
3/14	Jeffrey B. Cohen	Revise letter to K.Cobb regarding ERISA matter	0.75	\$650	\$487.50
3/14	William L. Sollee, Jr.	Prepare for and telephone conference w/K.Cobb and K.Williams regarding Wyatt slides and strategy for meeting w/IRS and PBGC	2.00	\$650	\$1,300.00
3/14	William L. Sollee, Jr.	Develop strategy for IRS/PBGC meeting	2.00	\$650	\$1,300.00
3/14	William L. Sollee, Jr.	Review framework agreement descriptions regarding 414(l) transfer and telephone conference w/K.Cobb and T.Nyland regarding same	1.00	\$650	\$650.00
3/14	William L. Sollee, Jr.	Review proposed changes to SAP and discuss w/K.Cobb	1.25	\$650	\$812.50
3/14	William L. Sollee, Jr.	Follow-up analysis of SAP proposal per K.Cobb request	1.00	\$650	\$650.00
3/14	William L. Sollee, Jr.	Conference w/V.Chang regarding Foundation charity event issue per K.Cobb	0.50	\$650	\$325.00

3/14	Victor S. Chang	Research, conference w/WLSollee and email to K.Cobb regarding foundation grant and sponsorship issues	1.50	\$275	\$412.50
3/15	William L. Sollee, Jr.	Research and mark-up SAP proposal regarding Code concerns	2.00	\$650	\$1,300.00
3/15	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding SAP 409A issues	0.50	\$650	\$325.00
3/15	William L. Sollee, Jr.	Additional research and analysis regarding 409A and draft email to K.Cobb with final conclusions	3.25	\$650	\$2,112.50
3/15	William L. Sollee, Jr.	Review V.Chang proposed response regarding and conference w/V.Chang regarding Foundation sponsorship issue	0.75	\$650	\$487.50
3/15	William L. Sollee, Jr.	Edit V.Chang Foundation email for final	0.50	\$650	\$325.00
3/15	William L. Sollee, Jr.	Review 415 regulations and respond to K.Cobb email regarding S-SPP deferrals	0.50	\$650	\$325.00
3/15	Victor S. Chang	Research, conference w/WLSollee and email to K.Cobb regarding foundation grant and sponsorship issues	0.75	\$275	\$206.25
3/16	William L. Sollee, Jr.	Prepare agenda, strategy memo and revise compromise position for IRS meeting	4.50	\$650	\$2,925.00
3/16	William L. Sollee, Jr.	Draft email to K.Cobb regarding same	0.25	\$650	\$162.50
3/16	William L. Sollee, Jr.	Prepare for and participate in strategy session w/J.Sheehan, K.Cobb and K.Williams regarding IRS meeting	2.75	\$650	\$1,787.50
3/16	William L. Sollee, Jr.	Multiple telephone conferences w/K.Cobb regarding SAP design and 409A implications	1.00	\$650	\$650.00
3/19	William L. Sollee, Jr.	Prepare for and telephone conference w/K.Cobb and HR staff regarding SERP redesign and possible options	2.25	\$650	\$1,462.50
3/19	William L. Sollee, Jr.	Review revised IRS meeting materials sent by K.Cobb	0.50	\$650	\$325.00
3/19	William L. Sollee, Jr.	Telephone conference w/K.Cobb and Skadden regarding Skadden comments regarding presentation	0.50	\$650	\$325.00
3/19	William L. Sollee, Jr.	Update meeting presentation materials per Skadden and K.Cobb comments	0.75	\$650	\$487.50
3/19	William L. Sollee, Jr.	Multiple telephone conferences and emails w/K.Cobb regarding IRS meeting	0.75	\$650	\$487.50
3/19	William L. Sollee, Jr.	Gather materials (PBGC/Delphi offers and counters, etc.) for meeting	0.50	\$650	\$325.00
3/19	William L. Sollee, Jr.	Review Wyatt materials from earlier IRS meeting regarding explanation of "technical" waiver base	1.00	\$650	\$650.00
3/19	William L. Sollee, Jr.	Billing	0.50	\$650	\$325.00
3/20	William L. Sollee, Jr.	All day on Delphi: Prepare for IRS/PBGC meeting regarding waivers, 414(l) and 401(a)(33), including research, review of notes from previous meetings, preparation of final handouts and talking points; Telephone conference w/IRS regarding meeting details; Multiple telephone conferences w/K.Cobb, J.Sheehan, K.Williams; Email correspondence, research regarding deduction for payments per letter of credit	8.50	\$650	\$5,525.00
3/21	Jeffrey B. Cohen	Review and reply to email regarding ERISA matter	0.25	\$650	\$162.50

3/21	William L. Sollee, Jr.	Preparation and pre-meeting w/K.Cobb	1.50	\$650	\$975.00
3/21	William L. Sollee, Jr.	Meeting w/IRS, PBGC, et al., regarding waivers, 414(l) and 401(a)(33)	3.00	\$650	\$1,950.00
3/21	William L. Sollee, Jr.	Prepare memo summarizing meeting	1.25	\$650	\$812.50
3/21	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding meeting and next steps	0.50	\$650	\$325.00
3/21	William L. Sollee, Jr.	Billing	1.50	\$650	\$975.00
3/22	Jeffrey B. Cohen	Prepare for ERISA meeting	1.00	\$650	\$650.00
3/22	Jeffrey B. Cohen	Meeting w/R.Solomon and J.Zimmerman regarding ERISA matter	1.00	\$650	\$650.00
3/22	Jeffrey B. Cohen	Conference w/J.Zimmerman regarding revisions to K.Cobb letter on ERISA matter	0.25	\$650	\$162.50
3/22	William L. Sollee, Jr.	Follow-up telephone conferences to IRS regarding waiver	0.50	\$650	\$325.00
3/22	William L. Sollee, Jr.	Research regarding excise tax per Skadden request for committee	2.00	\$650	\$1,300.00
3/23	Laurie E. Keenan	Review document request and email J.Zimmerman	1.50	\$650	\$975.00
3/28	William L. Sollee, Jr.	Research DOL fee guidance	2.00	\$650	\$1,300.00
3/29	William L. Sollee, Jr.	Monitor JCEB conference regarding 401(k) fee litigation	0.50	\$650	\$325.00
3/29	William L. Sollee, Jr.	Email correspondence w/IRS regarding waiver status and report to K.Cobb	0.50	\$650	\$325.00
3/29	William L. Sollee, Jr.	409A SERP research and response	1.25	\$650	\$812.50
3/29	William L. Sollee, Jr.	Bankruptcy administration	6.00	\$650	\$3,900.00
3/29	Nicole Occhuzzo	Bankruptcy Administration: Prepare interim fee application for fourth interim period	7.75	\$225	\$1,743.75
3/30	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding SERP and 409A	0.50	\$650	\$325.00
3/30	William L. Sollee, Jr.	Review and comment regarding K.Cobb 409A memo	0.50	\$650	\$325.00
3/30	William L. Sollee, Jr.	Review 414(l) spreadsheets and conference call w/K.Cobb, J.Sheehan and K.Williams regarding same	2.00	\$650	\$1,300.00
3/30	William L. Sollee, Jr.	Foundation PT issue	0.75	\$650	\$487.50
3/30	William L. Sollee, Jr.	Bankruptcy administration	4.25	\$650	\$2,762.50
3/30	Victor S. Chang	Conference w/WLSollee and conference call w/K.Cobb regarding foundation compliance issues	0.25	\$275	\$68.75
3/30	Nicole Occhuzzo	Bankruptcy Administration: Prepare interim fee application for fourth interim period	5.00	\$225	\$1,125.00
		<b>TOTAL HOURS / TOTAL FEE</b>	<b>139.25</b>		<b>\$82,031.25</b>

JEFFREY B. COHEN - Partner	3.75	\$650	\$2,437.50
LAURIE E. KEENAN - Partner	1.50	\$650	\$975.00
WILLIAM L. SOLLEE, JR. - Principal	113.75	\$650	\$73,937.50
VICTOR S. CHANG - Associate	2.50	\$275	\$687.50
NICOLE OCCHUZZO - Associate	17.75	\$225	\$3,993.75
<b>TOTALs</b>	<b>139.25</b>		<b>\$82,031.25</b>

Disbursements for March, 2007

Lexis Research Services	391.71
Photocopying	95.10
Primus Telephone	96.78
<i>Total Disbursements</i>	<b>583.59</b>

June 29, 2007

Ms. Karen M. Cobb  
Benefits Tax Counsel  
Delphi Corporation  
M/C 483-400-151  
5725 Delphi Drive  
Troy, Michigan 48098-2815

Dear Karen:

Enclosed are the revised March invoices for the plans. Please destroy the previous statements sent for the Plans and use these in their place.

Sincerely yours,

William L. Sollee, Jr.

Enclosures

Delphi Corporation  
M/C 483-400-151  
5725 Delphi Drive  
Troy, Michigan 48098-2815  
Attention: Ms. Karen M. Cobb

June 29, 2007  
IVINS, PHILLIPS & BARKER  
Chartered  
1700 Pennsylvania Avenue, N.W.  
Washington, D.C. 20006  
(202) 393-7600  
E. I. 52-1229560  
*lclw/#1829*

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For Professional Services Rendered and  
disbursements made through March 31,  
2007, with respect to:

401(k) Savings Plan	\$487.50
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Ivins, Phillips & Barker  
1700 Pennsylvania Avenue, N.W.  
Suite 600  
Washington, D.C. 20006  
E.I. 52-1229560  
June 29, 2007  
**Billing Period: March, 2007**

DELPHI CORPORATION  
Attn: Ms. Karen M. Cobb  
M/C 483-400-151  
5725 Delphi Drive  
Troy, Michigan 48098-2815

<b>401(k) SAVINGS PLAN</b>					
<b>Date</b>	<b>Attorney</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
3/29	Jeffrey B. Cohen	Telephone conference regarding 401(k) fees, DOL initiative and private litigation	0.75	\$650	\$487.50
		<b>TOTAL HOURS / TOTAL FEE</b>	<b>0.75</b>		<b>\$487.50</b>

JEFFREY B. COHEN - Partner    0.75 \$650 \$487.50  
TOTALs    0.75 \$487.50

June 14, 2007

Ms. Karen M. Cobb  
Benefits Tax Counsel  
Delphi Corporation  
M/C 483-400-151  
5725 Delphi Drive  
Troy, Michigan 48098-2815

Re: Statement for Professional Services Rendered  
For the Period Ending April 30, 2007

Dear Karen:

Enclosed is our fee statement for professional services rendered and disbursements made to Delphi Corporation ("Delphi") for the period commencing April 1, 2007, and ending April 30, 2007. Pursuant to the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals ("Order"), Delphi may pay 80% of the fees (\$54,045.00) and 100% of the expenses (\$290.79) in this monthly statement to which no objection has been served in accordance with paragraph 2(d) of the Order.

If you have any questions or comments, please do not hesitate to call.

With best regards,

Sincerely yours,

William L. Sollee, Jr.

Enclosures

cc: Fee Committee (Attn: David M. Sherbin, Esquire)  
Skadden, Arps (Attn: John W. Butler, Jr., Esquire)  
U.S. Trustee (Attn: Ms. Alicia M. Leonhard)  
OCC (Attn: Robert J. Rosenberg, Esquire)  
Debtors' Prepetition Agent (Attn: Ms. Marissa Wesley)  
Debtors' Prepetition Agent (Attn: Ms. Marlane Melican)  
Legal Cost Control (Attn: Joe Sykes, Esquire)

June 14, 2007

IVINS, PHILLIPS & BARKER

Chartered

Delphi Corporation  
M/C 483-400-151  
5725 Delphi Drive  
Troy, Michigan 48098-2815

1700 Pennsylvania Avenue, N.W.  
Washington, D.C. 20006  
(202) 393-7600  
E. I. 52-1229560

Attention: Ms. Karen M. Cobb

*lclw/#1829*

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For Professional Services Rendered and disbursements  
made through April 30, 2007:

\$67,556.25

Disbursements:

Telephone	\$6.28
Federal Express	103.16
Photocopying	<u>181.35</u>
<i>Total Disbursements</i>	\$290.79

**TOTAL** \$67,804.04

Ivins, Phillips & Barker  
1700 Pennsylvania Avenue, N.W.  
Suite 600  
Washington, D.C. 20006  
E.I. 52-1229560  
June 14, 2007  
Billing Period: April, 2007

DELPHI CORPORATION  
Attn: Ms. Karen M. Cobb  
M/C 483-400-151  
5725 Delphi Drive  
Troy, Michigan 48098-2815

Date	Attorney	Description	Hours	Rate	Total
4/3	William L. Sollee, Jr.	Review and respond to K.Cobb email regarding LOC timing and need for rulings and draft email	1.00	\$650	\$650.00
4/3	Nicole Occhizzo	Bankruptcy administration: Review fee application guidelines and help prepare fee applications for cost control and docket	0.50	\$225	\$112.50
4/9	William L. Sollee, Jr.	Discuss content and status of waiver applications with IRS and draft summary memo	1.00	\$650	\$650.00
4/9	William L. Sollee, Jr.	Review 4971(b) and return call to IRS	0.50	\$650	\$325.00
4/9	William L. Sollee, Jr.	Email correspondence to K.Cobb regarding summary of pending requests and status	0.50	\$650	\$325.00
4/9	William L. Sollee, Jr.	Review status of interim fee application filing and service	1.00	\$650	\$650.00
4/10	William L. Sollee, Jr.	Review revised SAP proposal	0.50	\$650	\$325.00
4/10	William L. Sollee, Jr.	Review 409A regulations for application to revised SAP proposal	6.00	\$650	\$3,900.00
4/10	William L. Sollee, Jr.	Telephone conferences and email w/K.Cobb regarding SAP and ERISA matter	0.50	\$650	\$325.00
4/12	William L. Sollee, Jr.	Review K.Williams materials regarding PBGC questions and conference w/J.Sheehan, K.Cobb and K.Williams	3.50	\$650	\$2,275.00
4/12	William L. Sollee, Jr.	Follow-up correspondence w/K.Cobb regarding appropriate next steps	0.50	\$650	\$325.00
4/12	William L. Sollee, Jr.	Review J.Sheehan email and telephone conference w/K.Cobb	0.50	\$650	\$325.00
4/12	William L. Sollee, Jr.	Draft memo regarding 409A application to revised SAP	1.50	\$650	\$975.00
4/13	William L. Sollee, Jr.	Telephone conferences w/K.Cobb regarding waiver status w/IRS and 162(m)	0.50	\$650	\$325.00

4/13	William L. Sollee, Jr.	Review file and follow-up telephone conference w/IRS	0.50	\$650	\$325.00
4/13	William L. Sollee, Jr.	Analyze Wyatt scenarios C1-C3 for telephone conference w/IRS and K.Williams	2.50	\$650	\$1,625.00
4/13	William L. Sollee, Jr.	Telephone conference w/IRS and K.Williams regarding scenarios	0.50	\$650	\$325.00
4/13	William L. Sollee, Jr.	Correspondence w/K.Cobb regarding IRS call and Delphi next steps	0.50	\$650	\$325.00
4/16	William L. Sollee, Jr.	Bankruptcy administration	0.75	\$650	\$487.50
4/16	William L. Sollee, Jr.	Prepare for and telephone conference w/IRS and K.Williams regarding detailed waiver conditions	2.50	\$650	\$1,625.00
4/16	William L. Sollee, Jr.	Multiple follow-up discussions w/K.Cobb and K.Williams	1.50	\$650	\$975.00
4/16	William L. Sollee, Jr.	Analyze draft waiver conditions	2.00	\$650	\$1,300.00
4/16	William L. Sollee, Jr.	Discuss draft waiver conditions w/K.Cobb and K.Williams	0.50	\$650	\$325.00
4/16	William L. Sollee, Jr.	Follow-up telephone conference w/IRS and K.Williams regarding same and report to K.Cobb	0.75	\$650	\$487.50
4/16	William L. Sollee, Jr.	Draft memo analyzing proposed SAP amendment under 409A, 415 and 401(a)	4.00	\$650	\$2,600.00
4/16	Nicole Occhizzo	Conference w/WL Sollee regarding facilitating communications between client and IRS regarding impending letter rulings	0.25	\$225	\$ 56.25
4/17	William L. Sollee, Jr.	Detailed review and analysis of draft waiver conditions and relevant PPA provisions and prepare list of suggested comments	4.00	\$650	\$2,600.00
4/17	William L. Sollee, Jr.	Correspondence w/K.Cobb and K.Williams and IRS regarding same	0.75	\$650	\$487.50
4/17	William L. Sollee, Jr.	Telephone conference w/K.Cobb and analysis regarding early retirement subsidies under 414(l) transfer, and report back	0.75	\$650	\$487.50
4/17	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding SERP and SAP	0.25	\$650	\$162.50
4/18	William L. Sollee, Jr.	Review and analyze K.Williams comments regarding draft waiver conditions	1.00	\$650	\$650.00
4/18	William L. Sollee, Jr.	Telephone conference w/K.Cobb and K.Williams regarding Wyatt comments regarding waiver	0.50	\$650	\$325.00
4/18	William L. Sollee, Jr.	Follow-up telephone conference w/K.Williams regarding same	0.25	\$650	\$162.50
4/18	William L. Sollee, Jr.	Draft email response to IRS regarding Delphi comments	0.50	\$650	\$325.00
4/18	William L. Sollee, Jr.	Review and analyze second draft regarding waiver conditions and forward to K.Cobb and K.Williams	0.50	\$650	\$325.00
4/18	William L. Sollee, Jr.	Follow-up telephone conferences w/K.Cobb regarding same	0.25	\$650	\$162.50
4/18	William L. Sollee, Jr.	Follow-up discussion w/K.Williams regarding same	0.25	\$650	\$162.50
4/18	William L. Sollee, Jr.	Reply to IRS via email	0.25	\$650	\$162.50
4/18	William L. Sollee, Jr.	Revise memo regarding 409A implications of SAP proposal under 409A per K.Cobb request	1.50	\$650	\$975.00

4/18	William L. Sollee, Jr.	Review SERP proposal for 409A compliance per K.Cobb request	1.00	\$650	\$650.00
4/18	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding HRAs and VEBAs	0.25	\$650	\$162.50
4/18	William L. Sollee, Jr.	Research files regarding HRAs and email response to K.Cobb	0.75	\$650	\$487.50
4/18	William L. Sollee, Jr.	Follow-up research and telephone conference w/K.Cobb, et al.	1.00	\$650	\$650.00
4/18	William L. Sollee, Jr.	Conference w/KPO'Brien regarding HRAs	0.50	\$650	\$325.00
4/18	William L. Sollee, Jr.	Draft second memo analyzing proposed SAP in light of final 409A regulations	1.50	\$650	\$975.00
4/19	William L. Sollee, Jr.	Multiple discussions and email correspondence w/IRS regarding Salaried and Hourly waiver conditions and revisions; Telephone conference w/IRS and K.Williams regarding same; Multiple telephone conferences and emails w/K.Cobb regarding same	4.50	\$650	\$2,925.00
4/19	William L. Sollee, Jr.	Review revised SAP; discuss w/K.Cobb; edit revised draft and email to K.Cobb	2.00	\$650	\$1,300.00
4/19	William L. Sollee, Jr.	Follow-up telephone conference w/K.Cobb regarding SAP 409A implications; research and revise summary for comp committee	1.00	\$650	\$650.00
4/20	Kevin P. O'Brien	Research and analysis regarding termination indemnities and 404A	1.50	\$725	\$1,087.50
4/20	William L. Sollee, Jr.	Continued negotiations and traded drafts of Salaried Plan waiver; Review and analysis of proposed LOC agreement; Multiple emails and telephone conference w/IRS; Multiple emails and telephone conferences w/K.Cobb	6.00	\$650	\$3,900.00
4/20	William L. Sollee, Jr.	Discuss SAP fact pattern with IRS regarding 409A and report to K.Cobb	0.75	\$650	\$487.50
4/23	William L. Sollee, Jr.	Review proposed SERP under 409A and email to K.Cobb regarding same	1.00	\$650	\$650.00
4/24	William L. Sollee, Jr.	Review updated draft from IRS regarding Salaried waiver conditions and LOC and discuss w/K.Cobb	1.50	\$650	\$975.00
4/24	William L. Sollee, Jr.	Discussions and emails w/IRS regarding waivers	1.00	\$650	\$650.00
4/24	William L. Sollee, Jr.	Review PBGC mid-day modifications to Salaried waiver conditions and discuss w/K.Cobb	1.00	\$650	\$650.00
4/24	William L. Sollee, Jr.	Discuss pension supplement issue w/K.Cobb and brief analysis regarding same	1.00	\$650	\$650.00
4/25	William L. Sollee, Jr.	Finalize Salaried waiver conditions (including multiple telephone conferences and meetings w/IRS; telephone conferences and emails w/K.Cobb; review final letter)	3.00	\$650	\$1,950.00
4/25	William L. Sollee, Jr.	Discussions w/IRS and review updated draft of Hourly conditions	1.50	\$650	\$975.00
4/25	William L. Sollee, Jr.	Telephone conference w/K.Cobb and K.Williams regarding Hourly conditions	0.50	\$650	\$325.00
4/25	William L. Sollee, Jr.	Bankruptcy billing management (wire transfer issue)	1.00	\$650	\$650.00

		Draft suggested revisions to Hourly conditions and incorporate K.Cobb, K.Williams and L.Hassel edits regarding same; Multiple telephone conferences w/K.Cobb regarding finalizing waivers; Emails to IRS			
4/25	William L. Sollee, Jr.	Research regarding early retirement subsidy issue	1.50	\$650	\$975.00
4/25	William L. Sollee, Jr.	Research and analysis regarding early retirement subsidy and 414(l)	2.00	\$650	\$1,300.00
4/26	William L. Sollee, Jr.	Draft memo to K.Cobb regarding same	1.00	\$650	\$650.00
4/26	William L. Sollee, Jr.	Follow-up telephone conference w/K.Cobb regarding same	0.50	\$650	\$325.00
4/26	William L. Sollee, Jr.	Gather and forward materials to Skadden per K.Cobb request	0.50	\$650	\$325.00
4/26	William L. Sollee, Jr.	Negotiations w/IRS regarding Hourly waiver	2.00	\$650	\$1,300.00
4/27	William L. Sollee, Jr.	Finalize Hourly waiver conditions	7.50	\$650	\$4,875.00
4/30	William L. Sollee, Jr.	Bankruptcy Administration	5.00	\$650	\$3,250.00
4/30	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding review of DTM summary and review and comments regarding same	2.00	\$650	\$1,300.00
4/30	William L. Sollee, Jr.	Review and comment regarding Skadden disclosure request	0.50	\$650	\$325.00
4/30	William L. Sollee, Jr.	Follow-up telephone conferences w/K.Cobb regarding Hourly waiver approval and communication w/IRS regarding same	1.50	\$650	\$975.00
4/30	William L. Sollee, Jr.	Discussions w/K.Cobb and IRS regarding remaining PLR applications and SS supps in 404(l)	1.00	\$650	\$650.00
					\$ -
					\$ -
					\$ -
		<b>TOTAL HOURS / TOTAL FEE</b>	<b>104.25</b>		<b>\$67,556.25</b>

KEVIN P. O'BRIEN - Partner	1.50	\$725	\$1,087.50
WILLIAM L. SOLLEE, JR. - Principal	102.00	\$650	\$66,300.00
NICHOLE OCCHUIZZO - Associate	0.75	\$225	\$168.75
<i>TOTALs</i>	104.25		<b>\$67,556.25</b>

#### Disbursements for April, 2007

Federal Express	103.16
Photocopying	181.35
Primus Telephone	6.28
<i>Total Disbursements</i>	<b>290.79</b>

June 14, 2007

Ms. Karen M. Cobb  
Benefits Tax Counsel  
Delphi Corporation  
M/C 483-400-151  
5725 Delphi Drive  
Troy, Michigan 48098-2815

Dear Karen:

Enclosed are the invoices for the plans.

Sincerely yours,

William L. Sollee, Jr.

Enclosures

Delphi Corporation  
M/C 483-400-151  
5725 Delphi Drive  
Troy, Michigan 48098-2815

Attention: Ms. Karen M. Cobb

June 14, 2007  
IVINS, PHILLIPS & BARKER  
Chartered

1700 Pennsylvania Avenue, N.W.  
Washington, D.C. 20006  
(202) 393-7600  
E. I. 52-1229560

*Iclw/#1829*

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For Professional Services Rendered and  
disbursements made through April 30, 2007,  
with respect to:

Savings Pension Plan	\$7,618.75
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Ivins, Phillips & Barker  
1700 Pennsylvania Avenue, N.W.  
Suite 600  
Washington, D.C. 20006  
E.I. 52-1229560  
June 14, 2007  
Billing Period: April, 2007

DELPHI CORPORATION  
Attn: Ms. Karen M. Cobb  
M/C 483-400-151  
5725 Delphi Drive  
Troy, Michigan 48098-2815

SAVINGS PENSION PLAN					
Date	Attorney	Description	Hours	Rate	Total
4/4	Jeffrey B. Cohen	Edit interview questions regarding ERISA matter	0.50	\$650	\$325.00
4/4	Robin M. Solomon	Internal discussion regarding ERISA issue	6.00	\$550	\$3,300.00
4/5	Jonathan Zimmerman	Reviewed plan documents to identify administrative structures in conjunction with ERISA matter	0.25	\$275	\$68.75
4/9	Jeffrey B. Cohen	Edit interview questions regarding ERISA matter	0.75	\$650	\$487.50
4/9	William L. Sollee, Jr.	Discuss ERISA guidelines w/RMSolomon and review draft guidelines	1.50	\$650	\$975.00
4/9	William L. Sollee, Jr.	Email correspondence to K.Cobb regarding ERISA matter timing	0.25	\$650	\$162.50
4/10	Jeffrey B. Cohen	Edit interview questions regarding ERISA matter	0.50	\$650	\$325.00
4/10	Laurie E. Keenan	ERISA matter	0.50	\$650	\$325.00
4/10	Jodi H. Epstein	Review draft fiduciary questionnaire and discussions w/JBCohen regarding same	0.25	\$575	\$143.75
4/11	Jeffrey B. Cohen	Edit interview questions regarding ERISA matter	0.50	\$650	\$325.00
4/11	Laurie E. Keenan	ERISA matter	0.25	\$650	\$162.50
4/11	Jodi H. Epstein	Review draft fiduciary questionnaire and discussions w/JBCohen regarding same	0.25	\$575	\$143.75
4/11	Robin M. Solomon	Internal discussion regarding ERISA issue	1.00	\$550	\$550.00
4/25	William L. Sollee, Jr.	Pull DOL and summaries off BenefitsLink regarding 401(k) fiduciary issues	0.50	\$650	\$325.00
		<b>TOTAL HOURS / TOTAL FEE</b>	<b>13.00</b>		<b>\$7,618.75</b>

JEFFREY B. COHEN - Partner  
LAURIE E. KEENAN - Partner

2.25 \$650 \$1,462.50  
0.75 \$650 \$487.50

WILLIAM L. SOLLEE, JR. - Principal	2.25	\$650	\$1,462.50
JODI H. EPSTEIN - Partner	0.50	\$575	\$287.50
ROBIN M. SOLOMON - Partner	7.00	\$550	\$3,850.00
JONATHAN ZIMMERMAN - Associate	0.25	\$275	\$68.75
	13.00		\$7,618.75

June 27, 2007

Ms. Karen M. Cobb  
Benefits Tax Counsel  
Delphi Corporation  
M/C 483-400-151  
5725 Delphi Drive  
Troy, Michigan 48098-2815

Re: Statement for Professional Services Rendered  
For the Period Ending May 31, 2007

Dear Karen:

Enclosed is our fee statement for professional services rendered and disbursements made to Delphi Corporation ("Delphi") for the period commencing May 1, 2007, and ending May 31, 2007. Pursuant to the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals ("Order"), Delphi may pay 80% of the fees (\$39,470.00) and 100% of the expenses (\$564.29) in this monthly statement to which no objection has been served in accordance with paragraph 2(d) of the Order.

If you have any questions or comments, please do not hesitate to call.

With best regards,

Sincerely yours,

William L. Sollee, Jr.

Enclosures

cc: Fee Committee (Attn: David M. Sherbin, Esquire)  
Skadden, Arps (Attn: John W. Butler, Jr., Esquire)  
U.S. Trustee (Attn: Ms. Alicia M. Leonhard)  
OCC (Attn: Robert J. Rosenberg, Esquire)  
Debtors' Prepetition Agent (Attn: Ms. Marissa Wesley)  
Debtors' Prepetition Agent (Attn: Ms. Marlane Melican)  
Legal Cost Control (Attn: Joe Sykes, Esquire)

Delphi Corporation  
M/C 483-400-151  
5725 Delphi Drive  
Troy, Michigan 48098-2815  
Attention: Ms. Karen M. Cobb

June 27, 2007  
IVINS, PHILLIPS & BARKER  
Chartered  
1700 Pennsylvania Avenue, N.W.  
Washington, D.C. 20006  
(202) 393-7600  
E. I. 52-1229560  
*lctw/#1829*

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For Professional Services Rendered and disbursements  
made through May 31, 2007:

**\$49,337.50**

**Disbursements:**

Telephone	\$25.48
Federal Express	231.80
Lexis	295.76
Photocopying	<u>11.25</u>
<i>Total Disbursements</i>	<b>\$564.29</b>

**TOTAL** **\$49,901.79**

Ivins, Phillips & Barker  
1700 Pennsylvania Avenue, N.W.  
Suite 600  
Washington, D.C. 20006  
E.I. 52-1229560  
June 27, 2007

Billing Period: May, 2007

DELPHI CORPORATION

Attn: Ms. Karen M. Cobb  
M/C 483-400-151  
5725 Delphi Drive  
Troy, Michigan 48098-2815

Date	Attorney	Description	Hours	Rate	Total
5/4	William L. Sollee, Jr.	Review LLC fee report BA	0.50	\$650	\$325.00
5/15	William L. Sollee, Jr.	Billing	1.00	\$650	\$650.00
5/1	William L. Sollee, Jr.	Email research findings regarding SS supplements and telephone conference w/K.Cobb regarding same	0.50	\$650	\$325.00
5/1	William L. Sollee, Jr.	Finalize salaried and hourly waiver PLRs and emails and telephone conferences w/K.Cobb regarding same	3.00	\$650	\$1,950.00
5/1	William L. Sollee, Jr.	Telephone conferences w/K.Cobb and review/edit 10-Q entries and other internal communications regarding waivers	1.50	\$650	\$975.00
5/2	William L. Sollee, Jr.	Telephone conferences w/K.Cobb regarding 414(l) SS supplements, CB plan interaction and research and analysis regarding same	2.50	\$650	\$1,625.00
5/2	William L. Sollee, Jr.	Telephone conferences w/K.Cobb regarding waiver publication date and email w/Skadden regarding same	0.50	\$650	\$325.00
5/2	William L. Sollee, Jr.	Telephone conference w/K.Cobb and K.Williams regarding SS supplements, 414(l) and CB plan interaction	0.50	\$650	\$325.00
5/2	William L. Sollee, Jr.	Follow-up communications w/Skadden and IRS regarding waiver publication date	0.50	\$650	\$325.00
5/2	William L. Sollee, Jr.	Follow-up telephone conferences w/K.Cobb regarding pending items with IRS	0.50	\$650	\$325.00
5/3	William L. Sollee, Jr.	Review draft 10-Q disclosure regarding waivers, edit, discuss w/IRS, and reply to J.Sheehan	1.25	\$650	\$812.50
5/4	William L. Sollee, Jr.	Review and edit draft motion regarding waivers	1.50	\$650	\$975.00
5/7	William L. Sollee, Jr.	Review L.Hassel comments regarding waiver motion and forward suggested edits to K.Cobb	1.00	\$650	\$650.00

5/7	William L. Sollee, Jr.	Correspondence w/K.Cobb regarding L.Hassel and J.Sheehan comments regarding waiver motion	0.50	\$650	\$325.00
5/7	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding waiver filing comments	0.50	\$650	\$325.00
5/7	William L. Sollee, Jr.	Revise waiver motion per K.Cobb instructions	2.50	\$650	\$1,625.00
5/8	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding revised waiver motion and J.Sheehan comments and revisions to reflect same	0.50	\$650	\$325.00
5/8	William L. Sollee, Jr.	Multiple telephone conferences and emails w/K.Cobb and waiver distribution group regarding continuing revisions to waiver motion	1.50	\$650	\$975.00
5/8	William L. Sollee, Jr.	Correspondence w/IRS regarding DOL issue, waiver motion, and status of pending ruling requests and discuss same w/K.Cobb	0.75	\$650	\$487.50
5/8	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding SERP draft and brief review of same	0.50	\$650	\$325.00
5/8	William L. Sollee, Jr.	Final review and edits of Skadden consolidated final draft	0.50	\$650	\$325.00
5/8	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding transfer of Delphi employee liabilities in 414(l), research regarding same, and draft email response to K.Cobb regarding same	1.50	\$650	\$975.00
5/9	William L. Sollee, Jr.	Review SERP for 409A issues and discussion w/WLSollee	1.00	\$650	\$650.00
5/10	William L. Sollee, Jr.	Review and edit SERP draft per K.Cobb request, discuss w/J.Zimmerman and multiple emails and telephone conferences w/K.Cobb regarding same	5.50	\$650	\$3,575.00
5/10	William L. Sollee, Jr.	Discuss waiver court motion w/IRS and brief K.Cobb, et al., regarding same	0.50	\$650	\$325.00
5/10	William L. Sollee, Jr.	Review final court motion and track down government contact information	0.50	\$650	\$325.00
5/10	Jonathan Zimmerman	Review SERP for 409A issues	1.25	\$275	\$343.75
5/11	William L. Sollee, Jr.	Telephone conferences w/K.Cobb regarding SERP edits	1.50	\$650	\$975.00
5/11	William L. Sollee, Jr.	Review SERP and 409A requirements	0.50	\$650	\$325.00
5/14	Kevin P. O'Brien	Conference w/WLSollee regarding cash balance plan - early retirement subsidy	0.25	\$725	\$181.25
5/14	William L. Sollee, Jr.	Prepare for and conference call w/K.Cobb, et al., regarding SERP	3.00	\$650	\$1,950.00
5/14	William L. Sollee, Jr.	Follow-up telephone conferences w/K.Cobb regarding SERP, telephone conference w/K.Cobb and J.Whitson regarding same and review final SERP	1.50	\$650	\$975.00
5/14	William L. Sollee, Jr.	Attend 409A program regarding SERPs, etc.	1.00	\$650	\$650.00
5/14	Jonathan Zimmerman	Discussion w/WLSollee regarding 409A issues	0.25	\$275	\$68.75
5/14	Victor S. Chang	Research regarding United Way giving program compliance issues	1.50	\$275	\$412.50
5/15	William L. Sollee, Jr.	Telephone conferences w/K.Cobb regarding SERP plan design features and PLR timing	1.00	\$650	\$650.00

5/15	William L. Sollee, Jr.	Conference w/V.Chang regarding charitable deduction receipts, research regarding same, and email to K.Cobb to report conclusions	1.25	\$650	\$812.50
5/15	William L. Sollee, Jr.	Research regarding 409A specified employees and report to K.Cobb	2.00	\$650	\$1,300.00
5/15	Victor S. Chang	Conference w/WLSollee regarding United Way Program	0.25	\$275	\$68.75
5/16	William L. Sollee, Jr.	Multiple telephone conferences and emails w/IRS regarding pending PLRs and VCP matter, memo to file, and discuss same w/K.Cobb	3.00	\$650	\$1,950.00
5/17	William L. Sollee, Jr.	Conference w/K.Cobb regarding CB plan design, research/analysis regarding same, conference w/KPO'Brien and J.Zimmerman regarding same, report back to K.Cobb	5.00	\$650	\$3,250.00
5/17	William L. Sollee, Jr.	Telephone conference w/IRS regarding PLR issues and report to K.Cobb	0.50	\$650	\$325.00
5/18	William L. Sollee, Jr.	Review and suggest edits to K.Cobb memo regarding CB plan design and telephone conference w/K.Cobb regarding same	0.75	\$650	\$487.50
5/21	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding SERP 2007 election	0.50	\$650	\$325.00
5/21	William L. Sollee, Jr.	Research regarding 409A bankruptcy termination and telephone conference w/K.Cobb	1.50	\$650	\$975.00
5/24	William L. Sollee, Jr.	Discussions w/K.Cobb, et al., regarding letter of credit, review and edit draft LOC, and correspondence w/PBGC regarding same	2.00	\$650	\$1,300.00
5/28	William L. Sollee, Jr.	414(l) PLR, LOC, 411(d)(6)	5.00	\$650	\$3,250.00
5/29	William L. Sollee, Jr.	Review 414(l) PLR and discuss w/K.Cobb and Wyatt	4.00	\$650	\$2,600.00
5/29	William L. Sollee, Jr.	401(k) earnings issue	0.75	\$650	\$487.50
5/29	William L. Sollee, Jr.	414(l) PLR	1.00	\$650	\$650.00
5/30	William L. Sollee, Jr.	Review 414(l) related guidance, 414(l) PLR, and telephone conference w/K.Cobb, J.Sheehan and Wyatt regarding 414(l) scenarios	2.50	\$650	\$1,625.00
5/30	William L. Sollee, Jr.	Follow-up telephone conference w/K.Cobb and Wyatt regarding strategy	0.50	\$650	\$325.00
5/30	William L. Sollee, Jr.	Follow-up regarding impact of later emergence date on 414(l)	1.50	\$650	\$975.00
5/31	William L. Sollee, Jr.	Review final LOC, emails w/K.Cobb and forward to PBGC	0.75	\$650	\$487.50
5/31	William L. Sollee, Jr.	Telephone conference w/PBGC regarding LOC, draft memo summarizing, and follow-up w/K.Cobb	1.50	\$650	\$975.00
5/31	William L. Sollee, Jr.	Telephone conferences w/K.Cobb regarding 8-k, LOC and hearing	0.75	\$650	\$487.50
		<b>TOTAL HOURS / TOTAL FEE</b>	<b>77.75</b>		<b>\$49,337.50</b>

KEVIN P. O'BRIEN - Partner	0.25	\$725	\$181.25
WILLIAM L. SOLLEE, JR. - Principal	74.25	\$650	\$48,262.50
JONATHAN ZIMMERMAN - Associate	1.50	\$275	\$412.50

VICTOR S. CHANG - Associate	1.75	\$275	\$481.25
<i>TOTALs</i>	77.75		\$49,337.50

Disbursements for May, 2007

Federal Express	231.80
Photocopying	11.25
Lexis	295.76
Primus Telephone	25.48
<i>Total Disbursements</i>	564.29